

a person against whom taxes on real estate have been assessed in such city, village or town for the year 1920, stating that he is unable to pay such taxes on account of unemployment or family sickness, shall by entry in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty until the first day of June, 1921. All such taxes which shall not have been paid prior to March 22, 1921, when local treasurers are required to settle with the county treasurer shall be returned delinquent, and unless paid before the fourth Monday of April thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges except the fee for advertising the same at tax sale, at any time before the first day of June, 1921. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return, or to the county treasurer after that date and before the first of June following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for the payment of taxes. But if such taxes shall not have been paid before the first day of June, 1921, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes.

SECTION 2. This act shall take effect upon passage and publication.

Approved March 1, 1921.

No. 9, S.]

[Published March 5, 1921.

## CHAPTER 7.

AN ACT to renumber and amend chapter 64ff of the statutes to be chapter 72 and to renumber and amend the sections thereof relating to inheritance taxes.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Chapter 64ff of the statutes is renumbered to be chapter 72 INHERITANCE TAX ACT.

SECTION 2. Section 1087—1 of the statutes is renumbered to be section 72.01 SUBJECTS LIABLE and is amended by strik-

ing out the words “this act” where they appear in subsection (4) of this section and by inserting in place thereof the words and figures “sections 72.01 to 72.24”, also by striking out the word and figures “1087—1 to 1087—24” wherever they occur in subsection (5) of this section and by inserting in place thereof the word and figures “72.01 to 72.24”.

SECTION 3. Section 1087—2 of the statutes is renumbered to be section 72.02 PRIMARY RATES, WHERE NOT IN EXCESS OF TWENTY-FIVE THOUSAND DOLLARS and is amended by striking out the figures “1087—4” where they occur in the first paragraph and by inserting in place thereof the figures “72.04”.

SECTION 4. Section 1087—3 of the statutes is renumbered to be section 72.03 OTHER RATES, WHERE IN EXCESS OF TWENTY-FIVE THOUSAND DOLLARS and is amended by striking out the figures “1087—2” where they occur in the first paragraph and by inserting in place thereof the figures “72.02”.

SECTION 5. Section 1087—4 of the statutes is renumbered to be section 72.04 EXEMPTIONS and is amended by striking out the figures “1087—2” wherever they occur in the section and by inserting in each place thereof the figures “72.02”.

SECTION 6. Section 1087—5 of the statutes is renumbered to be section 72.05 LIEN. The title to subsection (1) shall be PERSONAL LIABILITY. Subsection (3) is amended by striking out the figures and word “1087—1 to 1087—24” wherever they occur and by inserting in place thereof the word and figures “72.01 to 72.24” and is further amended by striking out the figures “1087—9” and by inserting in place thereof the figures “72.09”.

SECTION 7. Section 1087—6 of the statutes is renumbered to be section 72.06 DISCOUNT; INTEREST and is amended by striking out the figures “1087—9” where they occur in the section and by inserting in each place thereof the figures “72.09”.

SECTION 8. Section 1087—7 of the statutes is renumbered to be section 72.07 EXECUTORS; POWERS; COLLECTION; PAYMENT and is amended by striking out the figures “1087—16” where they occur in the section and by inserting in place thereof the figures “72.16”.

SECTION 9. Section 1087—8 of the statutes is renumbered to be section 72.08 REFUNDING. The title to subsection (1) shall be DEBTS PROVED AFTER PAYMENT. Subsection (2) of this sec-

tion is amended by striking out the word "act" and by inserting in place thereof the word "chapter".

SECTION 10. Section 1087—9 of the statutes is renumbered to be section 72.09 BOND FOR PAYMENT OF LEGACIES NOT IN POSSESSION and is amended by striking out the figures and word "1087—1 to 1087—24" where they occur and by inserting in place thereof the figures and word "72.01 to 72.24".

SECTION 11. Section 1087—10 of the statutes is renumbered to be section 72.10 BEQUESTS TO EXECUTORS FOR SERVICES and is amended by striking out the figures and word "1087—1 to 1087—24" and by inserting in place thereof the figures and word "72.01 to 72.24".

SECTION 12. Section 1087—11 of the statutes is renumbered to be section 72.11 TRANSFER OF STOCK and is amended by inclosing the figures "3" and "7" where they appear in subsection (8) in parentheses.

SECTION 13. Section 1087—12 of the statutes is renumbered to be section 72.12 COUNTY COURTS.

SECTION 14. Section 1087—13 of the statutes is renumbered to be section 72.13 SPECIAL APPRAISER; APPOINTMENT; TRANSFERS and is amended by striking out the figures and word "1087—1 to 1087—24" where they occur in the section and by inserting in place thereof the word and figures "72.01 to 72.24".

SECTION 15. Section 1087—14 of the statutes is renumbered to be section 72.14 APPRAISER; DUTIES; POWERS; COMPENSATION and is amended by striking out the figures and word "1087—1 to 1087—24" and by inserting in place thereof the figures and word "72.01 to 72.24".

SECTION 16. Section 1087—15 of the statutes is renumbered to be section 72.15 REPORTS. The title to subsection (1) shall be SPECIAL APPRAISER. Subsection (6) is amended by striking out the figures "1087—8" and by inserting in place thereof the figures "72.08"; also by striking out the figures and word "1087—1 to 1087—24" wherever they occur in subsections (7), (8) and (12) and by inserting in each place thereof the word and figures "72.01 to 72.24"; also by striking out the figures "(1)", "(2)", "(3)", "(4)", "(5)" and "(6)" where they occur in subsection (10) and by inserting in place thereof the letters "(a)", "(b)", "(c)", "(d)", "(e)" and "(f)" respectively;

also by striking out the figures and word "1087—13 and 1087—14" where they occur in subsection (12) and by inserting in place thereof the word and figures "72.13 and 72.14".

SECTION 17. Section 1087—16 of the statutes is renumbered to be section 72.16 UNPAID TAXES; PROCEEDINGS TO COLLECT and is amended by striking out the figures and word "1087—1 to 1087—24" wherever they occur in the section and by inserting in place thereof the word and figures "72.01 to 72.24".

SECTION 18. Section 1087—17 of the statutes is renumbered to be section 72.17 ADMINISTRATION. The title to subsection (1) shall be PUBLIC ADMINISTRATOR. Subsection (4) is amended by striking out the words and figures "subdivisions 1 and 2 of this section" and by inserting in place thereof the words and figures "subsections (1) and (2)".

SECTION 19. Section 1087—18 of the statutes is renumbered to be section 72.18 INHERITANCE TAX COUNSEL; INVESTIGATIONS and is amended by striking out the figures "1087—37" where they occur in subsection (2) and by inserting in place thereof the words and figures "subsection (2) of section 73.02"; also by striking out the figures "1087—21" where they occur in subsection (5) of this section and by inserting in place thereof the figures "72.21".

SECTION 20. Section 1087—19 of the statutes is renumbered to be section 72.19 REPORT OF COUNTY TREASURER; PAYMENT OF TAX MONEYS TO STATE.

SECTION 21. Section 1087—20 of the statutes is renumbered to be section 72.20 TAX RETAINED BY COUNTY and is amended by striking out the figures and word "1087—1 to 1087—24" where they occur in the section and by inserting in place thereof the figures and word "72.01 to 72.24".

SECTION 22. Section 1087—21 of the statutes is renumbered to be section 72.21 EXPECTANT ESTATES; COMPOUNDING TAX; AGREEMENT, FILING.

SECTION 23. Section 1087—22 of the statutes is renumbered to be section 72.22 RECEIPTS; COPIES; FEES; RECORDING.

SECTION 24. Section 1087—23 of the statutes is renumbered to be section 72.23 TAXES; PAYMENT; APPLICATION and is amended by striking out the figures and word "1087—1 to 1087—24" wherever they occur in the section and by inserting in place thereof the figures and word "72.01 to 72.24".

SECTION 25. Section 1087—24 of the statutes is renumbered to be section 72.24 DEFINITIONS and is amended by striking out the figures and word “1087—1 to 1087—24” wherever they occur in the section and by inserting in place thereof the figures and word “72.01 to 72.24” and by striking out the figures “1087—12” and by inserting in place thereof the figures “72.12”.

SECTION 26. This act shall take effect upon passage and publication.

Approved March 2, 1921.

No. 3, S.]

[Published March 5, 1921.

### CHAPTER 8.

AN ACT to repeal chapter 64dd of the statutes entitled Bureau of Labor and Industrial Statistics and to repeal the sections contained therein, namely sections 1021d—1 to 1021r, inclusive, of the statutes.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Chapter 64dd of the statutes entitled Bureau of Labor and Industrial Statistics is hereby repealed.

SECTION 2. Sections 1021d—1 to 1021r, inclusive, of the statutes, are repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved March 2, 1921.

No. 15, S.]

[Published March 5, 1921.

### CHAPTER 9.

AN ACT to renumber section 43.08 of the statutes to be subsection (1) thereof, and to create a new subsection (2) of said section, relating to the duties of the Revisor of Statutes.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 43.08 of the statutes is renumbered to be subsection (1) of said section.

SECTION 2. There is added to section 43.08 a new subsection numbered and to read as follows:

(43.08) (2) The revisor of statutes is authorized to renumber any chapter or section of the statutes for the purpose of revision, and to change reference numbers to agree with any